

HOUSE No. 2579

By Mr. Hall of Westford, petition of Geoffrey D. Hall and others that taxpayers be authorized deductions under the income tax law for certain repaid benefits. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Geoffrey D. Hall Hank Darmetko
Steven C. Panagiotakos

In the Year Two Thousand and Five.

AN ACT RELATIVE TO INCOME TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 62 of the General Laws is hereby amended by inserting
- 2 after section 5A the following section:—
- 3 Section 5B. The commissioner shall require that returns filed
- 4 pursuant to chapter sixty-two contain a line to allow the taxpayer
- 5 to obtain a deduction for benefits repaid that were included as
- 6 income in the previous taxable year.